
STATUTORY INSTRUMENTS

2016 No. 224

The Pensions Act 2014 (Consequential and Supplementary Amendments) Order 2016

Amendment of the Social Security Contributions and Benefits Act 1992

2.—(1) The Social Security Contributions and Benefits Act 1992⁽¹⁾ is amended as follows.

(2) In section 23A (contributions credits for relevant parents and carers)⁽²⁾, after subsection (8) insert—

“(8A) Where this section, or regulations made under it, have the effect that the contributor concerned is credited, on or after 6 April 2016, with contributions for a tax year starting before that date, the contributions are to be treated for the purposes of calculating the rate under paragraph 3 of Schedule 1 to the Pensions Act 2014 as having been credited before 6 April 2016.”.

(3) In section 48B (Category B retirement pension for widows and widowers)⁽³⁾, after subsection (9) insert—

“(10) Subsection (11) applies in the case of a pensioner entitled to a Category B retirement pension by virtue of subsection (1) or (1A) whose spouse or civil partner—

- (a) attained pensionable age on or after 6 April 2016, and
- (b) died after attaining pensionable age.

(11) Where this subsection applies, the amount determined in accordance with subsection (2) as the weekly rate of the additional pension payable to the pensioner must be increased by such percentage as equals the overall percentage by which, had the pension been in payment as from the date when the spouse or civil partner reached pensionable age until the spouse’s or civil partner’s death, that weekly rate would have increased during that period by virtue of orders under section 150 of the Administration Act (annual uprating of benefits).”.

(4) In section 51 (Category B retirement pension for widows, widowers and surviving civil partners who attained pensionable age before 6th April 2010)⁽⁴⁾—

- (a) in subsection (6), for “Schedule 4A” substitute “Schedules 4A and 4B”;
- (b) after subsection (10), insert—

“(11) Subsection (12) applies in the case of a pensioner whose spouse or civil partner—

- (a) attained pensionable age on or after 6 April 2016, and
- (b) died after attaining pensionable age.

(12) Where this subsection applies, the amount determined in accordance with this section as the weekly rate of the additional pension payable to the pensioner must be

(1) 1992 c.4.

(2) Section 23A was inserted by section 3 of the Pensions Act 2007 (c.22).

(3) Section 48B was substituted into the Social Security Contributions and Benefits Act 1992 by paragraph 3 of Schedule 4 to the Pensions Act 1995 (c.26). Subsection (9) of that section was inserted by paragraph 61 of Schedule 12 to the Pensions Act 2014.

(4) Section 51 was substituted by paragraph 64 of Schedule 12 to the Pensions Act 2014.

increased by such percentage as equals the overall percentage by which, had the pension been in payment as from the date when the spouse or civil partner reached pensionable age until the spouse's or civil partner's death, that weekly rate would have increased during that period by virtue of orders under section 150 of the Administration Act (annual uprating of benefits).”.

(5) In paragraph 4 of Schedule 4B (additional pension: accrual rates for purposes of section 45(2)(d))~~(5)~~—

- (a) the existing wording becomes sub-paragraph (1);
- (b) in sub-paragraph (1), insert at the beginning “Where the final relevant year is 2015-16 or an earlier tax year,”;
- (c) after sub-paragraph (1), insert—

“(2) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.”.

(6) In paragraph 8 of that Schedule—

- (a) in sub-paragraph (3), insert at the beginning “Where the final relevant year is 2015-16 or an earlier tax year,”;
- (b) after sub-paragraph (3), insert—

“(4) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.”.

(7) In paragraph 9 of that Schedule—

- (a) in sub-paragraph (3), insert at the beginning “Where the final relevant year is 2015-16 or an earlier tax year,”;
- (b) after sub-paragraph (3), insert—

“(4) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.”.

(8) In paragraph 13 of that Schedule~~(6)~~—

- (a) in sub-paragraph (2), insert at the beginning “Where the final relevant year is 2015-16 or an earlier tax year,”;
- (b) after sub-paragraph (2), insert—

“(3) Otherwise, that amount is £93.60 for the flat rate introduction year and subsequent tax years.”.

(5) Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act 2007.

(6) Paragraph 13(2) was amended by [S.I. 2015/185](#).